

Form 1065 Department of the Treasury Internal Revenue Service		U.S. Return of Partnership Income For calendar year 2023, or tax year beginning , ending Go to www.irs.gov/Form1065 for instructions and the latest information.		OMB No. 1545-0123 2023
A Principal business activity RESTAURANT	Type or Print	Name of partnership EPIC SMOKEHOUSE, LLC	D Employer identification number 45-3932545	
B Principal product or service FULL SERVICE		Number, street, and room or suite no. If a P.O. box, see instructions. 1330 SOUTH FERN ST	E Date business started 08/24/2012	
C Business code number 722511		City or town, state or province, country, and ZIP or foreign postal code ARLINGTON VA 22202	F Total assets (see instructions) \$ 534,575	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return				
H Check accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify):				
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: 2				
J Check if Schedules C and M-3 are attached <input type="checkbox"/>				
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes				
Caution: Include only trade or business income and expenses on lines 1a through 23 below. See instructions for more information.				
Income	1a Gross receipts or sales 2,415,072	b Less returns and allowances	c Balance	1c 2,415,072
	2 Cost of goods sold (attach Form 1125-A)			2 802,283
	3 Gross profit. Subtract line 2 from line 1c			3 1,612,789
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement) SEE STATEMENT 1			7 2,464
	8 Total income (loss). Combine lines 3 through 7			8 1,615,253
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9 708,332
	10 Guaranteed payments to partners			10 143,757
	11 Repairs and maintenance			11 61,970
	12 Bad debts			12
	13 Rent			13 100,267
	14 Taxes and licenses			14 61,503
	15 Interest (see instructions) SEE STATEMENT 2			15 3,437
	16a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b		16c
	17 Depletion (Do not deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
	19 Employee benefit programs			19 21,440
20 Energy efficient commercial buildings deduction (attach Form 7205)			20	
21 Other deductions (attach statement) SEE STATEMENT 3			21 614,254	
22 Total deductions. Add the amounts shown in the far right column for lines 9 through 21			22 1,714,960	
23 Ordinary business income (loss). Subtract line 22 from line 8			23 -99,707	
Tax and Payment	24 Interest due under the look-back method—completed long-term contracts (attach Form 8697)			24
	25 Interest due under the look-back method—income forecast method (attach Form 8866)			25
	26 BBA AAR imputed underpayment (see instructions)			26
	27 Other taxes (see instructions)			27
	28 Total balance due. Add lines 24 through 27			28
	29 Elective payment election amount from Form 3800			29
	30 Payment (see instructions)			30
	31 Amount owed. If the sum of line 29 and line 30 is smaller than line 28, enter amount owed			31
	32 Overpayment. If the sum of line 29 and line 30 is larger than line 28, enter overpayment			32
	Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.		
	Signature of partner or limited liability company member _____ Date _____			
Paid	Print/Type preparer's name JARED A. IMHOFF	Preparer's signature JARED A. IMHOFF	Date 09/16/24	Check <input type="checkbox"/> if self-employed PTIN P01081217
Preparer	Firm's name IMHOFF & ASSOCIATES, PLLC			Firm's EIN 82-2955107
Use Only	Firm's address 6803 WHITTIER AVE, STE 200 MCLEAN, VA 22101			Phone no. 703-847-2626

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:	Yes	No
a <input type="checkbox"/> Domestic general partnership		
c <input checked="" type="checkbox"/> Domestic limited liability company		
e <input type="checkbox"/> Foreign partnership		
b <input type="checkbox"/> Domestic limited partnership		
d <input type="checkbox"/> Domestic limited liability partnership		
f <input type="checkbox"/> Other: _____		
2 At the end of the tax year:		
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		X
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership	X	
3 At the end of the tax year, did the partnership:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		X
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity
4 Does the partnership satisfy all four of the following conditions?	Yes	No
a The partnership's total receipts for the tax year were less than \$250,000.		
b The partnership's total assets at the end of the tax year were less than \$1 million.		
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.		X
5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?		X
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
8 At any time during calendar year 2023, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country _____		X
9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		X
10a Is the partnership making, or had it previously made (and not revoked), a section 754 election? If "Yes," enter the effective date of the election <u>12/31/19</u> See instructions for details regarding a section 754 election.	X	
b For this tax year, did the partnership make an optional basis adjustment under section 743(b)? If "Yes," enter the total aggregate net positive amount \$ _____ and the total aggregate net negative amount \$ (_____) of such section 743(b) adjustments for all partners made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions		X

Schedule B Other Information (continued)		Yes	No
c	For this tax year, did the partnership make an optional basis adjustment under section 734(b)? If "Yes," enter the total aggregate net positive amount \$ _____ and the total aggregate net negative amount \$ (_____) of such section 734(b) adjustments for all partnership property made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions		X
d	For this tax year, is the partnership required to adjust the basis of partnership property under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," enter the total aggregate amount of such section 743(b) adjustments and/or section 734(b) adjustments for all partners and/or partnership property made in the tax year \$ _____. The partnership must also attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
11	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
12	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
13	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions 0		
14	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership		X
15	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return 0		
16a	Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions	X	
b	If "Yes," did you or will you file required Form(s) 1099?	X	
17	Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return 0		
18	Enter the number of partners that are foreign governments under section 892 0		
19	During the partnership's tax year, did the partnership make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
20	Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		X
21	Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?		X
22	During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions \$ _____		X
23	Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24	Does the partnership satisfy one or more of the following? See instructions a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense. b The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the partnership has business interest expense. c The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		X
25	Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 \$ _____		X
26	Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership 0 Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
27	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		X
28	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. Percentage: _____ By vote: _____ By value: _____		X
29	Is the partnership required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions): a Under the applicable foreign corporation rules?		X

Form 1065 (2023)

EPIC SMOKEHOUSE, LLC

45-3932545

Page 4

Schedule B Other Information (continued)		Yes	No
b	Under the covered surrogate foreign corporation rules? If "Yes" to either (a) or (b), complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.		X
30	At any time during this tax year, did the partnership (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or financial interest in a digital asset)? See instructions		X
31	Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3 2 If "No," complete Designation of Partnership Representative below.	X	

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR

U.S. address of PR	U.S. phone number of PR
If the PR is an entity, name of the designated individual for the PR	
U.S. address of designated individual	U.S. phone number of designated individual

Form **1065** (2023)

Schedule K Partners' Distributive Share Items				Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 23)	1		-99,707
	2	Net rental real estate income (loss) (attach Form 8825)	2		
	3a	Other gross rental income (loss)	3a		
	b	Expenses from other rental activities (attach statement)	3b		
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c		
	4	Guaranteed payments: a Services 4a 143,757 b Capital 4b	4c		143,757
	c	Total. Add lines 4a and 4b	4c		143,757
	5	Interest income	5		7
	6	Dividends and dividend equivalents: a Ordinary dividends	6a		
	b	Qualified dividends 6b	6c		
	c	Dividend equivalents 6c			
Deductions	7	Royalties	7		
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8		
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a		
	b	Collectibles (28%) gain (loss)	9b		
	c	Unrecaptured section 1250 gain (attach statement)	9c		
	10	Net section 1231 gain (loss) (attach Form 4797)	10		
	11	Other income (loss) (see instructions) Type:	11		
	12	Section 179 deduction (attach Form 4562)	12		
	13a	Cash contributions SEE STATEMENT 4	13a		1,580
	b	Noncash contributions	13b		
	c	Investment interest expense	13c		
Self-Employment	d	Section 59(e)(2) expenditures: (1) Type: (2) Amount:	13d(2)		
	e	Other deductions (see instructions) Type: SEE STATEMENT 5	13e		3,877
	14a	Net earnings (loss) from self-employment	14a		73,962
	b	Gross farming or fishing income	14b		
Credits	c	Gross nonfarm income	14c		1,130,677
	15a	Low-income housing credit (section 42(j)(5))	15a		
	b	Low-income housing credit (other)	15b		
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c		
	d	Other rental real estate credits (see instructions) Type:	15d		
	e	Other rental credits (see instructions) Type:	15e		
Alternative Minimum Tax (AMT) Items	f	Other credits (see instructions) Type: SEE STATEMENT 6	15f		15,783
	16	Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items—International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/>			
Other Information	17a	Post-1986 depreciation adjustment	17a		
	b	Adjusted gain or loss	17b		
	c	Depletion (other than oil and gas)	17c		
	d	Oil, gas, and geothermal properties—gross income	17d		
	e	Oil, gas, and geothermal properties—deductions	17e		
	f	Other AMT items (attach statement)	17f		
	18a	Tax-exempt interest income	18a		
b	Other tax-exempt income	18b			
c	Nondeductible expenses SEE STATEMENT 7	18c		168,959	
Other Information	19a	Distributions of cash and marketable securities	19a		
	b	Distributions of other property	19b		
	20a	Investment income	20a		7
	b	Investment expenses	20b		
	c	Other items and amounts (attach statement) SEE STATEMENT 8			
	21	Total foreign taxes paid or accrued	21		

Analysis of Net Income (Loss) per Return

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13e, and 21	1	38,600
2	Analysis by partner type:		
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)
	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other
a	General partners		
b	Limited partners	68,984	-30,384

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		574,015		64,202
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories		77,756		89,857
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement) SEE STMT 9		50,000		229,077
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets	71,080		83,125	
b	Less accumulated depreciation	66,640	4,440	66,640	16,485
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)	191,098		191,098	
b	Less accumulated amortization	48,737	142,361	61,144	129,954
13	Other assets (attach statement) SEE STMT 10		5,000		5,000
14	Total assets		853,572		534,575
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement) SEE STMT 11		113,585		64,827
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more		149,900		149,900
20	Other liabilities (attach statement)				
21	Partners' capital accounts		590,087		319,848
22	Total liabilities and capital		853,572		534,575

Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return

Note: The partnership may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	-270,239	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Guaranteed payments (other than health insurance)	143,757	7	Deductions included on Schedule K, lines 1 through 13e, and 21, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13e, and 21 (itemize):		a	Depreciation \$ SEE STATEMENT 13	
a	Depreciation \$				
b	Travel and entertainment \$ 127,365				
	SEE STATEMENT 12				
	41,594	168,959	8	Add lines 6 and 7	3,877
5	Add lines 1 through 4	42,477	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	38,600

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	590,087	6	Distributions: a Cash	
2	Capital contributed: a Cash		b	Property	
	b Property		7	Other decreases (itemize): SEE STMT 15	
3	Net income (loss) (see instructions)	-130,359			
4	Other increases (itemize): SEE STMT 14				
	3,877	3,877	8	Add lines 6 and 7	143,757
5	Add lines 1 through 4	463,605	9	Balance at end of year. Subtract line 8 from line 5	319,848

Form

1125-A

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**

OMB No. 1545-0123

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
▶ **Go to www.irs.gov/Form1125A for the latest information.**

Name

EPIC SMOKEHOUSE, LLC

Employer identification number

45-3932545

1	Inventory at beginning of year	1	77,756
2	Purchases	2	772,947
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) SEE STATEMENT 16	5	41,437
6	Total. Add lines 1 through 5	6	892,140
7	Inventory at end of year	7	89,857
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	802,283

9a Check all methods used for valuing closing inventory:

- (i) ☒ Cost
- (ii) ☐ Lower of cost or market
- (iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods▶ ☐**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)▶ ☐**d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO**9d****e** If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions☐ Yes☒ No**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation☐ Yes☒ No

For Paperwork Reduction Act Notice, see instructions.

Form **1125-A** (Rev. 11-2018)

PARTNER# 1

Exhibit(s) Tax Return Page 8 of 30

Amended K-1

OMB No. 1545-0123

Schedule K-1
(Form 1065)Department of the Treasury
Internal Revenue Service

For calendar year 2023, or tax year

beginning

ending

Partner's Share of Income, Deductions,
Credits, etc.

See separate instructions.

Part I Information About the Partnership									
A	Partnership's employer identification number 45-3932545								
B	Partnership's name, address, city, state, and ZIP code EPIC SMOKEHOUSE, LLC 1330 SOUTH FERN ST ARLINGTON VA 22202								
C	IRS Center where partnership filed return: E-FILE								
D	<input type="checkbox"/> Check if this is a publicly traded partnership (PTP)								
Part II Information About the Partner									
E	Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) [REDACTED]								
F	Name, address, city, state, and ZIP code for partner entered in E. See instructions. JOON W. YANG 47750 BRAUNER PLACE STERLING VA 20165								
G	<input checked="" type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member								
H1	<input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner								
H2	<input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____								
I1	What type of entity is this partner? INDIVIDUAL								
I2	If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>								
J	Partner's share of profit, loss, and capital (see instructions):								
	<table style="width:100%;"> <tr> <th style="text-align: left;">Beginning</th> <th style="text-align: left;">Ending</th> </tr> <tr> <td>Profit 70.000000 %</td> <td>70.000000 %</td> </tr> <tr> <td>Loss 70.000000 %</td> <td>70.000000 %</td> </tr> <tr> <td>Capital 70.000000 %</td> <td>70.000000 %</td> </tr> </table>	Beginning	Ending	Profit 70.000000 %	70.000000 %	Loss 70.000000 %	70.000000 %	Capital 70.000000 %	70.000000 %
Beginning	Ending								
Profit 70.000000 %	70.000000 %								
Loss 70.000000 %	70.000000 %								
Capital 70.000000 %	70.000000 %								
	Check if decrease is due to: <input type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.								
K1	Partner's share of liabilities:								
	<table style="width:100%;"> <tr> <th style="text-align: left;">Beginning</th> <th style="text-align: left;">Ending</th> </tr> <tr> <td>Nonrecourse \$ 115,804</td> <td>\$ 117,326</td> </tr> <tr> <td>Qualified nonrecourse financing \$</td> <td>\$</td> </tr> <tr> <td>Recourse \$ 98,050</td> <td>\$ 47,119</td> </tr> </table>	Beginning	Ending	Nonrecourse \$ 115,804	\$ 117,326	Qualified nonrecourse financing \$	\$	Recourse \$ 98,050	\$ 47,119
Beginning	Ending								
Nonrecourse \$ 115,804	\$ 117,326								
Qualified nonrecourse financing \$	\$								
Recourse \$ 98,050	\$ 47,119								
K2	Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>								
K3	Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>								
L	Partner's Capital Account Analysis Beginning capital account \$ 277,398 Capital contributed during the year \$ Current year net income (loss) \$ -189,168 Other increase (decrease) (attach explanation) \$ Withdrawals and distributions \$ (Ending capital account \$ 88,230								
M	Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.								
N	Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss) Beginning \$ Ending \$								

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss) -69,795	14	Self-employment earnings (loss) 73,962
2	Net rental real estate income (loss)	C	1,130,677
3	Other net rental income (loss)	15	Credits 11,048
4a	Guaranteed payments for services 143,757		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked <input type="checkbox"/>
4c	Total guaranteed payments 143,757	17	Alternative minimum tax (AMT) items
5	Interest income 5		
6a	Ordinary dividends		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents	C*	STMT
7	Royalties		
8	Net short-term capital gain (loss)	19	Distributions
9a	Net long-term capital gain (loss)		
9b	Collectibles (28%) gain (loss)	20	Other information
9c	Unrecaptured section 1250 gain	A	5
10	Net section 1231 gain (loss)	N	STMT
11	Other income (loss)	Z*	STMT
		*	STMT
12	Section 179 deduction	21	Foreign taxes paid or accrued
13	Other deductions 1,106		
V	3,877		
22	More than one activity for at-risk purposes*		
23	More than one activity for passive activity purposes*		
*See attached statement for additional information.			

For IRS Use Only

Schedule K-1
(Form 1065)Department of the Treasury
Internal Revenue Service

For calendar year 2023, or tax year

beginning

ending

Partner's Share of Income, Deductions,
Credits, etc.

See separate instructions.

Part I Information About the Partnership	
A Partnership's employer identification number 45-3932545	
B Partnership's name, address, city, state, and ZIP code EPIC SMOKEHOUSE, LLC 1330 SOUTH FERN ST ARLINGTON VA 22202	
C IRS Center where partnership filed return: E-FILE	
D <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)	
Part II Information About the Partner	
E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.) [REDACTED]	
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. RICHARD HARDY 1709 SMUGGLERS RUN ANNAPOLIS MD 21401	
G <input type="checkbox"/> General partner or LLC member-manager	<input checked="" type="checkbox"/> Limited partner or other LLC member
H1 <input checked="" type="checkbox"/> Domestic partner	<input type="checkbox"/> Foreign partner
H2 <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____	
I1 What type of entity is this partner? INDIVIDUAL	
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>	
J Partner's share of profit, loss, and capital (see instructions):	
	Beginning Ending
Profit	30.000000 % 30.000000 %
Loss	30.000000 % 30.000000 %
Capital	30.000000 % 30.000000 %
Check if decrease is due to: <input type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.	
K1 Partner's share of liabilities:	
	Beginning Ending
Nonrecourse	\$ 49,631 \$ 50,282
Qualified nonrecourse financing	\$ \$
Recourse	\$ \$
K2 Check this box if item K1 includes liability amounts from lower-tier partnerships <input type="checkbox"/>	
K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>	
L Partner's Capital Account Analysis	
Beginning capital account	\$ 312,689
Capital contributed during the year	\$
Current year net income (loss)	\$ -81,071
Other increase (decrease) (attach explanation)	\$
Withdrawals and distributions	\$ ()
Ending capital account	\$ 231,618
M Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.	
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	
Beginning	\$
Ending	\$

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss)	14	Self-employment earnings (loss)
	-29,912		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	15	Credits
		N	4,735
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked <input type="checkbox"/>
4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items
5	Interest income		
6a	Ordinary dividends		
	2		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents	C*	STMT
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	19	Distributions
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	A	2
10	Net section 1231 gain (loss)	N	STMT
11	Other income (loss)	Z*	STMT
		*	STMT
12	Section 179 deduction	21	Foreign taxes paid or accrued
13	Other deductions		
A	474		
22	More than one activity for at-risk purposes*		
23	More than one activity for passive activity purposes*		
*See attached statement for additional information.			
For IRS Use Only			

**SCHEDULE B-1
(Form 1065)****Information on Partners Owning 50% or
More of the Partnership**

OMB No. 1545-0123

(Rev. August 2019)

▶ Attach to Form 1065.

Department of the Treasury
Internal Revenue Service▶ Go to www.irs.gov/Form1065 for the latest information.

Name of partnership

EPIC SMOKEHOUSE, LLC

Employer identification number (EIN)

45-3932545**Part I** **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
JOON W. YANG		UNITED STATES	70.000000

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule B-1 (Form 1065) (Rev. 8-2019)

SCHEDULE B-2
(Form 1065)

(December 2018)

Department of the Treasury
Internal Revenue Service**Exhibit(s) Tax Return Page 11 of 30**
Election Out of the Centralized
Partnership Audit Regime▶ **Attach to Form 1065 or Form 1066.**

OMB No. 1545-0123

▶ **Go to www.irs.gov/Form1065 for instructions and the latest information.**

Name of Partnership

EPIC SMOKEHOUSE, LLC

Employer Identification Number (EIN)

45-3932545

Certain partnerships with 100 or fewer partners can elect out of the centralized partnership audit regime if each partner is an individual, a C corporation, a foreign entity that would be treated as a C corporation were it domestic, an S corporation, or an estate of a deceased partner. For purposes of determining whether the partnership has 100 or fewer partners, the partnership must include all shareholders of any S corporation that is a partner. By completing Part I, you are making an affirmative statement that all of the partners in the partnership are eligible partners under section 6221(b)(1)(C) and you have provided all of the information on this schedule. See the instructions, including the instructions for the treatment of real estate mortgage investment conduits (REMICs), for more details.

Part I List of Eligible Partners

Use the following codes under Type of Eligible Partner:

I – Individual C – Corporation E – Estate of Deceased Partner F – Eligible Foreign Entity S – S corporation

Name of Partner	Taxpayer Identification Number (TIN)	Type of Eligible Partner (Code)
1 JOON W. YANG		I
2 RICHARD HARDY		I
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		

Continued on Part IV

Part II List of S Corporation Shareholders (For each S corporation partner, complete a separate Part II and separate Part V, if needed.)

Use the following codes under Type of Person:

I – Individual E – Estate of Deceased Shareholder T – Trust O – Other

Name of S Corporation Partner ▶		TIN of Partner ▶
Name of Shareholder	Shareholder TIN	Type of Person (Code)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

Continued on Part V

Part III Total Number of Schedules K-1 Required To Be Issued. See instructions.

1 Total of Part I and all Parts IV Schedules K-1 required to be issued by the partnership	1	2
2 Total of Part II and all Parts V Schedules K-1 required to be issued by any S corporation partners	2	
3 Total. Add line 1 and line 2	3	2

Note: If line 3 is more than 100, the partnership cannot make the election under section 6221(b).**For Paperwork Reduction Act Notice, see the Instructions for Form 1065.**

Schedule B-2 (Form 1065) (12-2018)

Form **8846****Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips**

OMB No. 1545-0123

2023Attachment
Sequence No. **846**Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8846 for the latest information.

Name(s) shown on return

Identifying number

EPIC SMOKEHOUSE, LLC**45-3932545****Note:** Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage employer where tipping is customary for providing food or beverages. See the instructions for line 1.

1 Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	237,641
2 Tips not subject to the credit provisions (see instructions)	2	31,329
3 Creditable tips. Subtract line 2 from line 1	3	206,312
4 Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$160,200, see instructions and check here <input type="checkbox"/>	4	15,783
5 Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	
6 Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	6	15,783

For Paperwork Reduction Act Notice, see instructions.

Form **8846** (2023)

Schedule K	Section 199A Information Worksheet	2023
For calendar year 2023, or tax year beginning , and ending		
Partnership Name EPIC SMOKEHOUSE, LLC		Employer Identification Number 45-3932545

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	FULL-SERVICE RESTAURANT				
Column B					
Column C					
Column D					
Column E					

	Column A	Column B	Column C	Column D	Column E
QBI or Qualified PTP items:					
Ordinary business income (loss)	-99,707				
Net rental real estate income (loss)					
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions	3,877				
W-2 wages	708,332				
Qualified property	30,820				
Other Information:					
QBI alloc to co-op pmts received					
W-2 wages alloc to qualified pmts					
Section 199A(g) deduction					
Section 199A REIT dividends					

Federal Statements

Statement 1 - Form 1065, Page 1, Line 7 - Other Income (Loss)

Description	Amount
CREDIT CARD REBATE	\$ 2,464
TOTAL	\$ 2,464

Statement 2 - Form 1065, Page 1, Line 15 - Interest

Description	Amount
INTEREST	\$ 3,437
TOTAL	\$ 3,437

Statement 3 - Form 1065, Page 1, Line 21 - Other Deductions

Description	Amount
BANK & CREDIT CARD CHARGES	\$ 93,031
CABLE	6,407
CLEANING SUPPLIES	9,407
DE MINIMIS EQUIPMENT (>\$2,500	6,724
DOORDASH EXPENSES	24,628
DUES & SUBSCRIPTIONS	2,380
EXTERMINATING	156
MANAGEMENT CONSULTING	42,000
MARKETING AND PROMOTION	48,751
OPEN TABLE COSTS	21,033
PAYROLL SERVICE	5,140
POSTAGE	11,178
PRINTING	746
PROFESSIONAL FEES	38,902
RECRUITING	10,717
ROUNDING	-1
TELECOM	3,947
TRASH REMOVAL	7,711
TRAVEL	47,561
UNIFORMS	2,925
OPERATING EXPENSES	63,463
MUSIC	700
UTILITIES	19,817
DECOR & LINENS	19,267
INSURANCE	21,589
OFFICE EXPENSE	10,272
AUTOMOBILE EXPENSE	14,180
MEALS (50%)	69,217
AMORTIZATION	12,406
TOTAL	\$ 614,254

Statement 4 - Form 1065, Schedule K, Line 13a - Cash Contributions

Description	60%	30%	Total
CHARITABLE CONTRIBUTIONS	\$ 1,580	\$	\$ 1,580
TOTAL	\$ 1,580	\$ 0	\$ 1,580

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Federal Statements

Statement 5 - Form 1065, Schedule K, Line 13e - Other Deductions

Description	Amount
SECTION 743(B) NEGATIVE ADJ	\$ 3,877
TOTAL	\$ 3,877

Statement 6 - Form 1065, Schedule K, Line 15f - Other Credits

Description	Amount
CREDIT FOR TAXES PAID ON TIPS	\$ 15,783
TOTAL	\$ 15,783

Statement 7 - Form 1065, Schedule K, Line 18c - Nondeductible Expenses

Description	Amount
NONDEDUCTIBLE MEALS	\$ 69,217
NONDEDUCTIBLE ENTERTAINMENT	58,148
TAX CREDIT ADJUSTMENT	15,783
NONDEDUCTIBLE GIFTS	25,811
TOTAL	\$ 168,959

Statement 8 - Form 1065, Schedule K, Line 20c - Other Items and Amounts

Description	Amount
SEE ATTACHED SECTION 199A INFORMATION WORKSHEET	\$
THE CURRENT YEAR SECTION 743(B) BASIS ADJUSTMENT RELATING TO GOODWILL OF \$58,155 IS:	3,877
THE NET REMAINING UNAMORTIZED PORTION OF 743(B) BASIS ADJUSTMENTS (GOODWILL) IS:	41,032

Statement 9 - Form 1065, Schedule L, Line 6 - Other Current Assets

Description	Beginning of Year	End of Year
DUE FROM UNCOMMON LUNCHEONETT	\$ 50,000	\$ 150,549
DUE FROM AMERICAN PRIME		78,528
TOTAL	\$ 50,000	\$ 229,077

Federal Statements

Statement 10 - Form 1065, Schedule L, Line 13 - Other Assets

Description	Beginning of Year	End of Year
SECURITY DEPOSITS	\$ 5,000	\$ 5,000
TOTAL	\$ 5,000	\$ 5,000

Statement 11 - Form 1065, Schedule L, Line 17 - Other Current Liabilities

Description	Beginning of Year	End of Year
SALES TAX PAYABLE	\$ 15,535	\$ 17,708
DUE TO FROM AMERICAN PRIME	373	
CREDIT CARDS PAYABLE	97,677	47,119
TOTAL	\$ 113,585	\$ 64,827

Statement 12 - Form 1065, Schedule M-1, Line 4 - Expenses Recorded on Books, Not on Sch K

Description	Amount
NONDEDUCTIBLE GIFTS	\$ 25,811
TAX CREDIT ADJUSTMENT	15,783
TOTAL	\$ 41,594

Statement 13 - Form 1065, Schedule M-1, Line 7 - Deductions Included on Sch K, Not on Books

Description	Amount
BOOK-TAX AMORTIZATION DIFFERENCE	\$ 3,877
TOTAL	\$ 3,877

Statement 14 - Form 1065, Schedule M-2, Line 4 - Other Increases

Description	Amount
SECTION 743(B) NEGATIVE ADJ	\$ 3,877
TOTAL	\$ 3,877

Statement 15 - Form 1065, Schedule M-2, Line 7 - Other Decreases

Description	Amount
GUARANTEED PAYMENTS	\$ 143,757
TOTAL	\$ 143,757

Federal Statements

Statement 16 - Form 1125-A, Line 5 - Other Costs

Description	Amount
SPILLAGE/SPOILAGE	\$ 41,437
TOTAL	\$ 41,437

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Federal Statements

JOON W. YANG

Schedule K-1, Line 18 - Tax-Exempt Income and Nondeductible Expenses

Code	Description	Amount
C	NONDEDUCTIBLE GIFTS	\$ 18,068
C	TAX CREDIT ADJUSTMENT	11,048
C	NONDEDUCTIBLE MEALS	48,452
C	NONDEDUCTIBLE ENTERTAINMENT	40,704

Schedule K-1, Line 20 - Other Information

Code	Description	Amount
N	SCHEDULE K-1, LINE 1 BUSINESS INTEREST EXPENSE	\$ 2,406
AG	GROSS RECEIPTS FOR 2022	1,420,810
AG	GROSS RECEIPTS FOR 2021	1,018,277
AG	GROSS RECEIPTS FOR 2020	739,398

Schedule K-1, Line 20ZZ - Additional Other Information

Description		
ANALYSIS OF AT RISK VERSUS NOT AT RISK LIABILITIES		
	AT RISK	NOT AT RISK
NONRECOURSE	0	117,326
QUALIFIED NONRECOURSE	0	0
RECOURSE	47,119	0
THE CURRENT YEAR SECTION 743(B) BASIS ADJUSTMENT		
RELATING TO GOODWILL OF \$58,155 IS:		3,877
THE NET REMAINING UNAMORTIZED PORTION OF 743(B) BASIS		
ADJUSTMENTS (GOODWILL) IS:		41,032

Federal Statements

Richard Hardy

Schedule K-1, Line 18 - Tax-Exempt Income and Nondeductible Expenses

Code	Description	Amount
C	NONDEDUCTIBLE GIFTS	\$ 7,743
C	TAX CREDIT ADJUSTMENT	4,735
C	NONDEDUCTIBLE MEALS	20,765
C	NONDEDUCTIBLE ENTERTAINMENT	17,444

Schedule K-1, Line 20 - Other Information

Code	Description	Amount
N	SCHEDULE K-1, LINE 1 BUSINESS INTEREST EXPENSE	\$ 1,031
AG	GROSS RECEIPTS FOR 2022	608,919
AG	GROSS RECEIPTS FOR 2021	436,405
AG	GROSS RECEIPTS FOR 2020	316,885

Schedule K-1, Line 20ZZ - Additional Other Information

Description		
ANALYSIS OF AT RISK VERSUS NOT AT RISK LIABILITIES		
	AT RISK	NOT AT RISK
NONRECOURSE	0	50,282
QUALIFIED NONRECOURSE	0	0
RECOURSE	0	0

PARTNER# 1

Exhibit(s) Tax Return Page 21 of 30

Schedule K-1	Partner's Section 199A Information Worksheet	2023
For calendar year 2023, or tax year beginning , and ending		
Partnership Name EPIC SMOKEHOUSE, LLC		Employer Identification Number 45-3932545
Partner's Name JOON W. YANG		Taxpayer Identification Number [REDACTED]

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	FULL-SERVICE RESTAURANT				
Column B					
Column C					
Column D					
Column E					

	Column A	Column B	Column C	Column D	Column E
QBI or Qualified PTP items:					
Ordinary business income (loss)	-69,795				
Net rental real estate income (loss)					
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions	3,877				
W-2 wages	495,832				
Qualified property	21,574				
Other Information:					
QBI alloc to co-op pmts received					
W-2 wages alloc to qualified pmts					
Section 199A(g) deduction					

Section 199A REIT dividends

PARTNER# 2

Exhibit(s) Tax Return Page 22 of 30

Schedule K-1	Partner's Section 199A Information Worksheet	2023
For calendar year 2023, or tax year beginning , and ending		
Partnership Name EPIC SMOKEHOUSE, LLC		Employer Identification Number 45-3932545
Partner's Name RICHARD HARDY		Taxpayer Identification Number [REDACTED]

Schedule K-1, Box 20, Code Z - Section 199A Information

	Activity Description	Pass-through Entity EIN	Aggr. Number	SSTB	PTP
Column A	FULL-SERVICE RESTAURANT				
Column B					
Column C					
Column D					
Column E					

	Column A	Column B	Column C	Column D	Column E
QBI or Qualified PTP items:					
Ordinary business income (loss)	-29,912				
Net rental real estate income (loss)					
Other net rental income (loss)					
Royalties					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages	212,500				
Qualified property	9,246				
Other Information:					
QBI alloc to co-op pmts received					
W-2 wages alloc to qualified pmts					
Section 199A(g) deduction					

Section 199A REIT dividends

Year Ending: December 31, 2023

45-3932545

EPIC SMOKEHOUSE, LLC
1330 SOUTH FERN ST
ARLINGTON, VA 22202

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Under Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

Schedule M-2, Tax-based Capital Income (Loss) WorksheetForm **1065****2023**

For calendar year 2023, or tax year beginning , and ending

Partnership Name

Employer Identification Number

EPIC SMOKEHOUSE, LLC**45-3932545**

1	Net income (loss) per return (Form 1065, Page 5, Analysis of Net Income (Loss))	38,600
2	Income recorded on books this year not included on return	
a	Tax-exempt interest	
b	Other tax-exempt income	
c	Total tax-exempt income	
3	Expenses recorded on books this year not on return	
a	Meals	69,217
b	Entertainment	58,148
c	Tax credit adjustment	15,783
d	Rent personal use expenses	
e	Conservation expenses	
f	Lease inclusion	
g	Other nondeductible expenses	25,811
h	Total nondeductible expenses	168,959
4	Net income (loss) per books (Schedule M-2, line 3)	-130,359
5	Increase (decrease) adjustments to return income (loss)	
a	Section 743b negative adjustments	3,877
b	Section 743b positive adjustments	
c	Guaranteed payments (other than health insurance)	143,757
d	Net other increases (decreases) adjustments	-139,880
6	Net tax-based capital net income (loss) (Schedule K-1, Current year income (loss))	-270,239

Schedule K-1 Percentages Summary Worksheet

Form **1065**

2023

For calendar year 2023, or tax year beginning , and ending

Partnership Name

Employer Identification Number

EPIC SMOKEHOUSE, LLC

45-3932545

Partner Number	Partner Name	Profit		Loss		Capital	
		Beginning	Ending	Beginning	Ending	Beginning	Ending
1	JOON W. YANG	70.000000	70.000000	70.000000	70.000000	70.000000	70.000000
2	RICHARD HARDY	30.000000	30.000000	30.000000	30.000000	30.000000	30.000000

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Reconciliation of Partners' Basis WorksheetForm **1065****2023**

For calendar year 2023, or tax year beginning , and ending

Partnership Name

Employer Identification Number

EPIC SMOKEHOUSE, LLC**45-3932545**

Partner Number	Partner Name	Beginning Basis	Increases	Distribution in Excess of Basis	Allowed Decreases	Ending Basis
1	JOON W. YANG	554,557	-49,404	0	193,050	312,103
2	RICHARD HARDY	362,320	653	0	81,073	281,900

Total this page	<u>916,877</u>	<u>-48,751</u>	<u>0</u>	<u>274,123</u>	<u>594,003</u>
Total all pages	<u>916,877</u>	<u>-48,751</u>	<u>0</u>	<u>274,123</u>	<u>594,003</u>

Form 1065	Reconciliation of Partners' Capital Accounts Worksheet	2023
For calendar year 2023, or tax year beginning _____, and ending _____		

Partnership Name

Employer Identification Number

EPIC SMOKEHOUSE, LLC

45-3932545

Partner Number	Partner Name	Beginning Capital	Capital Contributed	Current Year Net Income (Loss)	Increases & Decreases	Withdrawals & Distributions	Ending Capital
1	JOON W. YANG	277,398	0	-189,168	0	0	88,230
2	RICHARD HARDY	312,689	0	-81,071	0	0	231,618

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Total this page	<u>590,087</u>	<u>0</u>	<u>-270,239</u>	<u>0</u>	<u>0</u>	<u>319,848</u>
Total all pages	<u>590,087</u>	<u>0</u>	<u>-270,239</u>	<u>0</u>	<u>0</u>	<u>319,848</u>

Federal Asset Report

FULL-SERVICE RESTAURANT

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
Prior MACRS:											
2	POS HARDWARE	8/31/12	5,607		X	X	0	5	HY 200DB	5,607	0
3	MICRO CENTER COMPUTER	8/29/12	770		X	X	0	5	HY 200DB	770	0
5	MUSIC SYSTEM	8/20/12	4,495		X	X	0	7	HY 200DB	4,495	0
6	FLAT PANNEL TV	9/03/12	3,448		X	X	0	7	HY 200DB	3,448	0
7	SHELVING UNITS	2/10/13	1,500		X	X	0	7	HY 200DB	1,500	0
8	SOUS VIDE	7/17/14	524		X	X	0	5	HY 200DB	524	0
9	MICRO CENTER 81	8/06/15	1,016		X	X	0	5	HY 200DB	1,016	0
31	Flooring - Carpeting Affixed	3/16/22	4,929			X	0	15	HY S/L	4,929	0
			<u>22,289</u>				<u>0</u>			<u>22,289</u>	<u>0</u>
Other Depreciation:											
4	POS SOFTWARE	8/31/12	20,000		X	X	0	3	MOAmort	20,000	0
11	Small IPADs and Printers (Expensed)	12/31/17	768				768	0	-- Memo	0	0
12	Computer Equipment (Expensed)	12/31/17	1,299				1,299	0	-- Memo	0	0
14	Bar Freezer (Expensed)	12/31/17	221				221	0	-- Memo	0	0
15	Shelving (Expensed)	12/31/17	352				352	0	-- Memo	0	0
16	Laptop (Expensed)	6/28/19	510				510	0	-- Memo	0	0
17	Fridge (Expensed)	8/09/19	2,470				2,470	0	-- Memo	0	0
18	Apple Equipment (Expensed)	8/20/19	402				402	0	-- Memo	0	0
19	Amazon Computer (Expensed)	10/26/19	619				619	0	-- Memo	0	0
20	Freezer (Expensed)	11/02/19	1,948				1,948	0	-- Memo	0	0
21	Refrigerator (Expensed)	11/09/19	2,146				2,146	0	-- Memo	0	0
24	Refrigerator (expensed)	6/17/20	2,380				2,380	0	-- Memo	0	0
25	Best Buy Computer (Expensed)	5/06/21	949				949	0	-- Memo	0	0
26	Amazon Speakers (Expensed)	5/10/21	562				562	0	-- Memo	0	0
27	Wayfair Patio Furniture (Expensed)	7/20/21	7,676				7,676	0	-- Memo	0	0
28	Homethreads Patio Furniture (Expensed)	6/17/21	6,650				6,650	0	-- Memo	0	0
29	Other Supplies (Expensed)	12/29/21	173				173	0	-- Memo	0	0
32	Best Buy Computer (Expensed)	2/24/23	1,535				1,535	0	-- Memo	0	0
	Total Other Depreciation		<u>50,660</u>				<u>30,660</u>			<u>20,000</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>50,660</u>				<u>30,660</u>			<u>20,000</u>	<u>0</u>
Listed Property:											
10	2015 FORD CARGO VAN	2/17/15	24,351		X	X	0	5	HY 200DB	24,351	0
			<u>24,351</u>				<u>0</u>			<u>24,351</u>	<u>0</u>
Amortization:											
1	START-UP COSTS	9/01/12	11,347				11,347	15	MOAmort	7,817	756
22	Section 743(b) Adjustment - Goodwill (Jo	8/08/19	58,155				58,155	15	MOAmort	13,246	3,877
23	Section 734(B) Adjustment - Goodwill	12/30/19	174,751				174,751	15	MOAmort	35,921	11,650
			<u>244,253</u>				<u>244,253</u>			<u>56,984</u>	<u>16,283</u>
	Grand Totals		341,553				274,913			123,624	16,283
	Less: Dispositions and Transfers		0				0			0	0
	Less: Start-up/Org Expense		0				0			0	0
	Net Grand Totals		<u>341,553</u>				<u>274,913</u>			<u>123,624</u>	<u>16,283</u>

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Qualified Property
8	SOUS VIDE	7/17/14	524	100.00	524
9	MICRO CENTER 81	8/06/15	1,016	100.00	1,016
10	2015 FORD CARGO VAN	2/17/15	24,351	100.00	24,351
30	Intec Group Expansion Project (Not Yet Done)	1/01/24	16,485	100.00	16,485
31	Flooring - Carpeting Affixed	3/16/22	4,929	100.00	4,929
Grand Total			47,305		47,305

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Asset	Description	Date In Service	Cost	Tax	AMT	ACE
Prior MACRS:						
2	POS HARDWARE	8/31/12	5,607	0	0	0
3	MICRO CENTER COMPUTER	8/29/12	770	0	0	0
5	MUSIC SYSTEM	8/20/12	4,495	0	0	0
6	FLAT PANNEL TV	9/03/12	3,448	0	0	0
7	SHELVING UNITS	2/10/13	1,500	0	0	0
8	SOUS VIDE	7/17/14	524	0	0	0
9	MICRO CENTER 81	8/06/15	1,016	0	0	0
30	Intec Group Expansion Project (Not Yet Done)	1/01/24	16,485	10,221	10,221	0
31	Flooring - Carpeting Affixed	3/16/22	4,929	0	0	0
			<u>38,774</u>	<u>10,221</u>	<u>10,221</u>	<u>0</u>

Other Depreciation:

4	POS SOFTWARE	8/31/12	20,000	0	0	0
11	Small IPADs and Printers (Expensed)	12/31/17	768	0	0	0
12	Computer Equipment (Expensed)	12/31/17	1,299	0	0	0
14	Bar Freezer (Expensed)	12/31/17	221	0	0	0
15	Shelving (Expensed)	12/31/17	352	0	0	0
16	Laptop (Expensed)	6/28/19	510	0	0	0
17	Fridge (Expensed)	8/09/19	2,470	0	0	0
18	Apple Equipment (Expensed)	8/20/19	402	0	0	0
19	Amazon Computer (Expensed)	10/26/19	619	0	0	0
20	Freezer (Expensed)	11/02/19	1,948	0	0	0
21	Refrigerator (Expensed)	11/09/19	2,146	0	0	0
24	Refrigerator (expensed)	6/17/20	2,380	0	0	0
25	Best Buy Computer (Expensed)	5/06/21	949	0	0	0
26	Amazon Speakers (Expensed)	5/10/21	562	0	0	0
27	Wayfair Patio Furniture (Expensed)	7/20/21	7,676	0	0	0
28	Homethreads Patio Furniture (Expensed)	6/17/21	6,650	0	0	0
29	Other Supplies (Expensed)	12/29/21	173	0	0	0
32	Best Buy Computer (Expensed)	2/24/23	1,535	0	0	0
	Total Other Depreciation		<u>50,660</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>50,660</u>	<u>0</u>	<u>0</u>	<u>0</u>

Listed Property:

10	2015 FORD CARGO VAN	2/17/15	24,351	0	0	0
			<u>24,351</u>	<u>0</u>	<u>0</u>	<u>0</u>

Amortization:

1	START-UP COSTS	9/01/12	11,347	757	0	0
22	Section 743(b) Adjustment - Goodwill (Joon)	8/08/19	58,155	3,877	3,877	0
23	Section 734(B) Adjustment - Goodwill	12/30/19	174,751	11,650	11,650	0
			<u>244,253</u>	<u>16,284</u>	<u>15,527</u>	<u>0</u>
	Grand Totals		<u>358,038</u>	<u>26,505</u>	<u>25,748</u>	<u>0</u>